



# P. K. Leasing & Finance Ltd.

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E-mail : anilpklf@yahoo.co.in • anilpklf@gmail.com  
Web : www.pkleasing.in  
CIN : L65910WB1992PLC055895

Date: 13-11-2024

The Listing Department  
Metropolitan Stock Exchange of India Ltd  
Building A, Unit 205(A), 2<sup>nd</sup> Floor, Agastya Corporate Park,  
Sunder Baug Lane, L.B.S. Road, Kuria (W), Mumbai - 400070

Symbol: PKLEASING

Ref: Regulation 33 of SEBI (LODR) Regulations 2015

Sub: Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30<sup>th</sup> September 2024 & Outcome of Board Meeting held on 13<sup>th</sup> November 2024

Dear Sir

With reference to the above-mentioned subject, we write to inform you that at the meeting of the Board of Directors of the company held today i.e on 13<sup>th</sup> November, 2024, commenced at 02:00 P.M and concluded at 03:00 P.M., the Board of Directors of the Company has considered and approved the following business items:

1. Approved the Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30<sup>th</sup> September 2024.
2. The Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30<sup>th</sup> September 2024 and thereon is enclosed herewith.

You are kindly requested to take the same on record.

Thanking you  
Yours faithfully  
For P K Leasing & Finance Limited

ANIL KUMAR AGARWAL  
(MANAGING DIRECTOR)

DIN: 00315722  
Encl: As above



**Limited Review Report for P. K. LEASING & FINANCE LTD.**

To  
The Board of Directors  
P K LEASING & FINANCE LTD

We have reviewed the accompanying statement of unaudited financial result of **P.K. LEASING & FINANCE LTD.** for the quarter ended **30th September, 2024.**

This statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and Analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JSGA & ASSOCIATES.  
Firm Registration No - 016078C  
Chartered Accountants

Ashish Kumar Goenka  
Partner  
Membership No. 068343  
Place: Kolkata  
Date: 13<sup>th</sup> Nov 2024



UDIN: 24068343BKDBAY2704



**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024**

Particulars	Quarter ended					Year ended
	30-Sep-24 (Refer Note)		30-Jun-24 (Refer Note)		30-Sep-23 (Reviewed)	30-Sep-24 (Refer Note)
	30-Sep-23 (Reviewed)		30-Sep-24 (Refer Note)		30-Sep-23 (Reviewed)	31-Mar-24 (Audited)
Rs.in Lakhs						
<b>1. Income</b>						
(a) Income From Operations	6.26	6.42	6.51	12.68	13.13	27.38
(b) Other Operating Income		-			0.02	0.14
<b>Total Income from Operations</b>	<b>6.26</b>	<b>6.42</b>	<b>6.51</b>	<b>12.68</b>	<b>13.15</b>	<b>27.51</b>
<b>2. Expenses</b>						
(a) Employee Benefits Expense	2.55	2.25	2.49	4.80	5.44	9.94
(b) Depreciation/ Amortisation	0.09	0.09	0.13	0.19	0.26	0.52
(c) Operating and Other expenses (Any Items exceeding 10% of the total expenses relating to the continuing operation to be shown separately )				-		
Director Remunation	3.00	3.00	3.00	6.00	6.00	12.00
Professional expenses	0.43	0.45	0.40	0.88	0.83	1.84
Other Expenses	0.36	1.29	0.60	1.65	1.27	2.14
Listing Fees	-	0.65	-	0.65	0.65	0.65
<b>Total Expenses</b>	<b>6.43</b>	<b>7.74</b>	<b>6.62</b>	<b>14.16</b>	<b>14.45</b>	<b>27.09</b>
<b>3. Profit/ (Loss) from operations before other income, finance costs &amp; exceptional items (1-2)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.42</b>
4. Other Income						0.00
<b>5. Profit/ (Loss) from ordinary activities before finance cost &amp; exceptional items (3+4)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.42</b>
6. Finance Costs						-
<b>7. Profit/ (Loss) from ordinary activities after finance cost but before exceptional items (5-6)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.42</b>
8. Contingent Provisions against Standard Assets						-
<b>9. Profit/(Loss) from ordinary activities before Tax (7-8)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.42</b>
10. Tax Expenses (Including Deferred Tax)	-	-	-	-	-	0.20
- Current Tax Charge/(Credit)	-	-	-	-	-	0.08
- Fringe Benefits Tax	-	-	-	-	-	-
- MAT Credit entitlement	-	-	-	-	-	-
- Deferred Tax Charge /(Credit)	-	-	-	-	-	0.07
11. Income Tax in respect of earlier years	-	-	-	-	-	0.05
<b>11. Net Profit/(Loss) from ordinary activities after Tax (9-10)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.22</b>
12. Extraordinary Items						-
<b>13. Net Profit/ (Loss) for the Period/Year (11-12)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>0.22</b>
<b>14. Other Comprehensive Income</b>						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)						9.28
Equity Instruments through Other Comprehensive Income						(1.86)
(ii) Income tax relating to items that will not be reclassified to profit or loss						7.42
Subtotal (A)						-
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)						-
(ii) Income tax relating to items that will be reclassified to profit or loss						-
Subtotal (B)						7.42
<b>Other Comprehensive Income (A + B)</b>						<b>7.42</b>
<b>15. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(0.17)</b>	<b>(1.32)</b>	<b>(0.11)</b>	<b>(1.49)</b>	<b>(1.30)</b>	<b>7.64</b>
16. Paid-up Equity Share Capital (Face Value ` 10/- each)	311.04	311.04	311.04	311.04	311.04	311.04
17. Reserves excluding Revaluation Reserves as per the balance sheet of the previous year	11.65	11.65	11.43	11.43	11.43	11.65
Earnings Per Share (EPS)						
18. Earnings per share- Basic & Diluted ( ` ) *						
19 (i). Earnings Per Share (before extraordinary items) (Face Value ` 10/- each)						
Working						
(Face Value ` 10/- each)						
(a) Basic & Diluted	(0.01)	(0.04)	(0.00)	(0.05)	(0.04)	0.01
(b) Diluted						
20 (ii). Earnings Per Share (after extraordinary items) (Face Value ` 10/- each)						
Working						
(Face Value ` 10/- each)	(0.01)	(0.04)	(0.00)	(0.05)	(0.04)	0.01
(a) Basic & Diluted						

**Notes:**

- The above result were reviewed and recommended by the Audit committee and approved by the Board of Directors at their respective meetings held on 13th November, 2024 and were approved and taken on record at meeting of the board of directors of the company held on that date.
- The figures for the quarter ended 31st March 2024 represents the balancing figures between the audited figures in respect of the full financial year and the reviewed published year to date figures upto the third quarter of respective financial year.
- Limited Reviews as required under regulation 33 of the SEBI ( Listing obligations and Disclose Requirements) Regulations, 2015.
- The management is of the view that the business of the Company predominantly falls within a single primary segment viz. "Financial and related Services" and hence there are no separate reportable segments as per Ind-AS108 dealing the segments reporting.
- The details of investor complaints for the quarter & three months ended 30th September, 2024 are as below

Investors Complaints	Nos
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remain unresolved at the end of the quarter	NIL

- Figures pertaining to the previous year/period have been rearranged/regrouped , reclassified and restated, wherever considered necessary, to make them comparable with those of current year/ periods.

**P. K. LEASING & FINANCE LTD**  
  
 Managing Director

Place : Kolkata  
 Date : 13th November,2024

**P.K.LEASING & FINANCE LTD**

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 CIN : L65910WB1992PLC055895

**Statement of Assets and Liabilities for the Companies for the Half year ended 30.09.2024**

		(Rs. In Lakhs)	
		As at	As at
Standlone / Statement of Assets and Liabilities Particular		Half year ended 30th Sep 2024	Previous Year ended 31.03.2024
<b>ASSETS</b>			
(1)	<b>Financial Assets</b>		
	Cash & Cash Equivalents	2.72	2.90
	Loans	241.35	242.85
	Investments	135.64	135.64
(2)	<b>Non-Financial Assets</b>		
	Current Tax Assets(Net)	2.66	2.66
	Deferred Tax Assets (Net)	-	-
	Property, Plant & Equipment	3.88	4.07
	<b>Total Assets</b>	<b>386.26</b>	<b>388.12</b>
<b>LIABILITY AND EQUITY</b>			
<b>LIABILITIES</b>			
(1)	<b>Financial Liabilities</b>		
(a)	<b>Payables</b>		
	Trade payables		
	(i)Total outstanding dues of micro enterprises and small enterprises		
	(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises	0.08	0.45
	Other payables		
	(i)Total outstanding dues of micro enterprises and small enterprises		
	(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises		
(2)	<b>Non- Financial Liabilities</b>		
	Deferred Tax liabilities(Net)	12.47	12.47
(3)	<b>EQUITY</b>		
	Equity Share Capital	311.04	311.04
	Other Equity	62.67	64.16
	<b>Total Liabilities and Equity</b>	<b>386.26</b>	<b>388.12</b>
		-	-

**Notes:**

1. Segment reporting under IndAs 108 is not applicable as more than 90% of revenue comes from one segment
2. Previous year's figures have been regrouped and rearranged, wherever necessary.
3. The above results have been reviewed by the auditors committee of Directors. The Board of Directors have approved the results in their meeting. The same has been subject to statutory audit.

Place : KOLKATA  
 Date : 13th Nov 2024

FOR, P K LEASING &amp; FINANCE LTD

FOR P. K. LEASING &amp; FINANCE LTD

Anil Kumar Agarwal

Managing Director

Din : 0315722



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**Cash Flow Statement for the Half year ended 30.09.2024**

(Amount Rs. lakhs)

PARTICULARS		Half year ended 30th Sep 2024	Previous Year ended 31.03.2024
A.	<b>Cash flow from Operating Activities</b>		
	Profit before Taxation	(1.49)	0.42
	Adjustments for :		
	Depreciation	0.19	0.52
	Provision against Standard Asset	-	0.00
	(Profit)/ Loss on sales of Investment	-	(0.11)
	Operating Profit before Working Capital changes	(1.30)	0.83
	Adjustments for Working Capital Changes:		
	Increase/ ( Decrease ) in Trade Payable	(0.37)	(0.05)
	Increase/ ( Decrease ) in Other Current Liabilities	-	-
	(Increase)/ Decrease in Advances	1.50	(1.64)
	(Increase)/ Decrease in Other Current Asset	(0.17)	(0.86)
	Cash Generated from Operations	(0.17)	(0.13)
	Income Tax Paid	-	(0.99)
	<b>Net cash flow from Operating Activities</b>	<b>(0.17)</b>	<b>(0.99)</b>
B.	<b>Cash flow from Investing Activities</b>		
	(Increase)/ Decrease in Investment	-	-
	Profit/ (Loss) on sales of Investment	-	-
	<b>Net cash used in Investing Activities</b>	<b>-</b>	<b>-</b>
C.	<b>Cash flow from Financing Activities</b>		
	<b>Net Cash flow from Financing Activities</b>	<b>-</b>	<b>-</b>
	Net Decrease in cash and cash equivalents	(0.17)	(0.99)
	Cash and Cash equivalents - Opening Balance	2.90	3.89
	Cash and Cash equivalents - Closing Balance	2.72	2.90
	Explanations:	-	0.00

**Explanations:**

- The Cash Flow Statement has been prepared under the indirect method as given in the Accounting Standard on IND AS 7
- Previous year's figures have been regrouped / rearranged wherever necessary.

This is the Cash Flow Statement referred to in our Report of even date.

FOR, P K LEASING & FINANCE LTD  
 For P. K. LEASING & FINANCE LTD

*Anil Kumar Agarwal*

Managing Director

Anil Kumar Agarwal  
 Managing Director

Din : 0315722

Place : KOLKATA

Date : 13th Nov 2024